

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 0 4 0 0 9 3 5 6

Company name in full Goodfigure Limited

→ Filling in this form
Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Steven Edward

Surname Butt

3 Liquidator's address

Building name/number 6

Street Snow Hill

Post town London

County/Region

Postcode E C 1 A 2 A Y

Country

4 Liquidator's name ①

Full forename(s) James Douglas Ernle

Surname Money

① Other liquidator
Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 6

Street Snow Hill

Post town London

County/Region

Postcode E C 1 A 2 A Y

Country

② Other liquidator
Use this section to tell us about
another liquidator.

LIQ03

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6 Period of progress report

From date	^d 2	^d 6	^m 0	^m 3	^y 2	^y 0	^y 2	^y 2
To date	^d 2	^d 5	^m 0	^m 3	^y 2	^y 0	^y 2	^y 3


7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X 

X

Signature date

^d 2	^d 6	^m 0	^m 4	^y 2	^y 0	^y 2	^y 3
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**Presenter information**

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name Ali Yarwood

Company name Rollings Butt LLP

Address 6 Snow Hill

Post town London

County/Region

Postcode EC1A 2AY

Country

DX

Telephone 020 7002 7960

**Checklist**

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.

**Important information**

All information on this form will appear on the public record.

**Where to send**

You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

**Further information**

For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

Goodfigure Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 26/03/2022 To 25/03/2023 £	From 26/03/2021 To 25/03/2023 £
ASSET REALISATIONS			
10.00	Intercompany receivable	NIL	NIL
		NIL	NIL
10.00		NIL	NIL
	REPRESENTED BY		
			NIL

Joint Liquidators' Annual Progress Report to Members

**A.J. Schofield Limited
Baseflame Limited
Camec (southern) Limited
City Tote Limited
Concession Bookmaker Limited
Deluxe Online Limited
Evenmedia Limited
Goodfigure Limited
Vickers Bookmakers Limited
Vynplex Limited
William Hill (course) Limited
William Hill (supplies) Limited
William Hill (products) Limited
William Hill (northern) Limited
William Hill (strathcylde) Limited**

- All In Liquidation ("the Companies")

26 April 2023

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APPENDICES

- A** Time Analyses for the Period from 26 March 2022 to 25 March 2023 together with Cumulative Time Analyses for the Period from the Joint Liquidators' Appointment to 25 March 2023.
- B** Additional Information in Relation to Joint Liquidators' Fees, Expenses & the use of Subcontractors.

1 Introduction and Statutory Information

1.1 On 26 March 2021, Derek Hyslop and Colin Dempster of EY Parthenon LLP, 1 More London Place, London, SE1 2AF ("the Previous Liquidators"), were appointed as Joint Liquidators of the following companies:

- A.J Schofield Limited
- Baseflame Limited
- Camec (southern) Limited
- City Tote Limited
- Concession Bookmakers Limited
- Deluxe Online Limited
- Evenmedia Limited
- Goodfigure Limited
- Vickers Bookmakers Limited
- Vynplex Limited
- William Hill (course) Limited
- William Hill (supplies) Limited
- William Hill (products) Limited
- William Hill (northern) Limited
- William Hill (strathclyde) Limited

1.2 The Previous Liquidators were required to resign their position as Joint Liquidators following identification of a subsequently arising conflict.

1.3 Subsequently, I, Steven Edward Butt, together with my partner James Douglas Ernle Money, of Rollings Butt LLP, 6 Snow Hill, London, EC1A 2AY, United Kingdom, was appointed as Joint Liquidator of the Companies on 23 December 2021.

1.4 This report provides an update on the progress in the liquidations for year ended 25 March 2023 ("the Period") and should be read in conjunction with the previous progress report dated 29 April 2022 ("the Previous Report").

1.5 Information about the way that we will use, and store personal data on insolvency appointments can be found at www.rollingsbutt.com/legal. If you are unable to download this, please contact us and a hard copy will be provided.

1.6 The registered office of the following companies was changed to c/o Rollings Butt LLP, 6 Snow Hill, London, EC1A 2AY, and their registered numbers are below:

- | | |
|--------------------------------------|----------|
| • A.J Schofield Limited | 00203291 |
| • Baseflame Limited | 03722014 |
| • Camec (southern) Limited | 00532389 |
| • City Tote Limited | 00291981 |
| • Concession Bookmakers Limited | 03063560 |
| • Deluxe Online Limited | 06326516 |
| • Evenmedia Limited | 04009424 |
| • Goodfigure Limited | 04009356 |
| • Vickers Bookmakers Limited | 02164355 |
| • Vynplex Limited | 01060349 |
| • William Hill (course) Limited | 00732682 |
| • William Hill (supplies) Limited | 03272450 |
| • William Hill (products) Limited | 03760422 |
| • William Hill (northern) Limited | SC036694 |
| • William Hill (strathclyde) Limited | SC022899 |

- 1.7 Note that the registered offices for William Hill (northern) Limited and William Hill (strathclyde) Limited have not changed and remain at Atria One, 144 Morrison Street, Edinburgh, EH3 8EX.

2 Progress of the Liquidation

- 2.1 No realisations have been achieved in the liquidations to date.

Intercompany Receivables

- 2.2 As disclosed in the Previous Report, the Declarations of Solvency for each of the Companies, excluding City Tote Limited, disclosed Intercompany Receivables due from other members of the William Hill Group. The Declaration of Solvency of City Tote Limited showed no assets.

- 2.3 However, to date, there have been no realisations of intercompany receivables on any of the Companies and it is envisaged that these will be distributed in specie at the end of the liquidations.

HM Revenue & Customs Clearance

- 2.4 As highlighted in the Previous Report, it is our intention to distribute these receivables to the member by way of a distribution in specie after obtaining clearance to close the liquidations on the basis that all matters have been dealt with and there are no monies due to the relevant departments within HM Revenue & Customs ("HMRC").

- 2.5 To date, we have received clearance from HMRC to close Baseflame Limited, Evenmedia Limited, Goodfigure Limited, William Hill (course) Limited, William Hill (supplies) Limited, and William Hill (products) Limited.

Pre-Appointment Corporation Tax Returns

- 2.6 As highlighted above, clearance still remains outstanding in respect of corporation tax on all of the Companies except for those mentioned in section 2.6 above. This is due to the outstanding pre appointment corporation tax returns that were submitted by the Companies during the Period, and which were filed late, resulting in penalties being issued by HMRC.

- 2.7 Whilst we have already received penalties on A.J Schofield Limited, Camec (southern) Limited, City Tote Limited, Concession Bookmakers Limited and Deluxe Online Limited, it is anticipated that we will receive further penalties on Vickers Bookmakers Limited, William Hill (northern) Limited and William Hill (Strathclyde) Limited.

- 2.8 The Liquidators will be required to deal with the above outstanding matters going forward in order to receive clearance and conclude the liquidations.

3 Creditors' Claims

- 3.1 The directors made a Declaration of Solvency to the effect that all of the Company's debts would be paid in full, together with statutory interest, within 12 months of the commencement of the Liquidation.

- 3.2 Whilst the directors were of the opinion that there were no creditors of the Company, consideration was given to the possibility of potential claims.

- 3.3 A Notice to creditors to prove their debts was advertised in the London Gazette on 6 April 2021, and potential creditors were requested to deliver their proofs on or before 21 May 2021.

Secured Creditors

- 3.4 There are no secured charges registered as outstanding at Companies House for any of the

Companies.

Preferential Creditors

- 3.5 No preferential claims were anticipated, and none have been received.

Unsecured Creditors

- 3.6 No unsecured claims were anticipated, and none have been received.

4 Distributions to Members

- 4.1 No distributions to members have been made since the date of the commencement of the liquidations.

5 Joint Liquidators' Remuneration

- 5.1 The members approved that the basis of the Liquidators' remuneration be fixed by reference to the time properly spent by them and their staff in managing the Liquidations.
- 5.2 The fee was agreed at £15,000 (in respect of the pre and post appointment time incurred in respect of the Companies) plus VAT and disbursements on the basis that the liquidations could be concluded within one calendar year. As the liquidations did not conclude within one calendar year, then a further fixed fee of £750 per company plus VAT was applied for the second year of the liquidations. A similar principle will apply in relation to the third year of the liquidations.
- 5.3 Separate analyses for the value of time incurred for our post appointment period for each of the Companies in accordance with Statement of Insolvency Practice 9 are attached as Appendix A.
- 5.4 Our total time costs for the Period in respect of the Companies are £30,015.50. This represents 98.50 hours at an average rate of £304.73 per hour.
- 5.5 Also attached at Appendix A are our cumulative time costs for the period from 26 March 2021 to 25 March 2023. Our total time costs for the period from 26 March 2021 to 25 March 2023 in respect of the Companies are £36,657.50. This represents 123.20 hours at an average rate of £297.55 per hour.
- 5.6 Due to the reasons explained in paragraphs 2.6 to 2.8, further discussions will need to be held with the shareholders in relation to additional time costs that have been incurred as a consequence of the extended period of time for which the liquidations have continued and out of scope work that it has been necessary to carry out during the liquidations to date.
- 5.7 We can advise that since the Previous Report, we have drawn £18,750 plus expenses of £1,316.55 for the period to the date of this report. A contractual arrangement exists with a connected company in respect of the Liquidators' remuneration and as such the payment of such costs may not be made from the assets of the liquidation estate. Details of amounts paid, the name of the payor and the relationship between the payor and the Company are available to stakeholders upon request to the Liquidators at mail@rollingsbutt.com.
- 5.8 Attached as Appendix B is additional information in relation to the Liquidators' fees and expenses including where relevant, information on the use of subcontractors and professional advisers.
- 5.9 A copy of 'A Shareholders' Guide to Liquidators' Fees' is available on request.


6 Members' Rights

- 6.1 Within 21 days of the receipt of the report, members with either at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company or with the permission of the court, may request in writing that the liquidators provide further information about their remuneration or expenses which have been itemised in the progress report.
- 6.2 Any members with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company may within 8 weeks of receipt of the progress report, make an application to court on the grounds that, in all the circumstances, the basis fixed for the liquidators' remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the liquidators, as set out in this progress report, are excessive.

7 Next Report

- 7.1 We are required to provide a further report on the progress of the liquidations within six weeks of the end of the anniversary of the liquidations, unless we have concluded matters prior to this, in which case we will write again with our proposed final account.

Yours faithfully
For the Companies



Steve Butt
Joint Liquidator

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Appendix A

Time Analyses for the Period from 26 March 2022 to 25 March 2023 together with Cumulative Time Analyses for the Period from the Joint Liquidators' Appointment to 25 March 2023.

A.J. Schofield Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.80	1.20	4.10	0.40	6.50	2,075.50	319.31	9.90	3,028.00
Case Specific Matters	0.00	0.00	0.20	0.00	0.20	40.00	200.00	0.40	136.00
Creditors	0.10	0.00	0.30	0.00	0.40	148.00	370.00	1.70	466.50
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.50	226.50
Shareholders	0.00	0.00	0.10	0.00	0.10	30.00	300.00	0.10	30.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.90	1.30	4.70	0.40	7.30	2,328.00	318.90	12.60	3,887.00

Baseflame Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.50	1.20	3.90	0.30	5.90	1,819.00	308.31	7.90	2,311.50
Case Specific Matters	0.00	0.00	0.20	0.00	0.20	40.00	200.00	0.20	40.00
Creditors	0.10	0.00	0.30	0.00	0.40	148.00	370.00	0.40	148.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.10	34.50
Shareholders	0.00	0.00	0.20	0.00	0.20	60.00	300.00	0.20	60.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.60	1.30	4.60	0.30	6.80	2,101.50	309.04	8.80	2,594.00

Camec (southern) Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.50	1.20	3.70	0.30	5.70	1,753.00	307.54	7.30	2,163.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.30	0.00	0.30	0.00	0.60	272.00	453.33	0.60	272.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.10	34.50
Shareholders	0.00	0.00	0.10	0.00	0.10	30.00	300.00	0.10	30.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.80	1.30	4.10	0.30	6.50	2,089.50	321.46	8.10	2,500.00

City Tote Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.50	1.20	3.70	0.30	5.70	1,747.00	306.49	6.70	2,002.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.10	0.00	0.30	0.00	0.40	148.00	370.00	0.40	148.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.10	34.50
Shareholders	0.00	0.00	0.10	0.00	0.10	30.00	300.00	0.10	30.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.60	1.30	4.10	0.30	6.30	1,959.50	311.03	7.30	2,215.00

Concession Bookmakers Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.50	1.20	3.90	0.30	5.90	1,821.00	308.64	7.30	2,182.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.10	0.00	0.30	0.00	0.40	148.00	370.00	0.40	148.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.10	34.50
Shareholders	0.00	0.00	0.10	0.00	0.10	30.00	300.00	0.10	30.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.60	1.30	4.30	0.30	6.50	2,033.50	312.85	7.90	2,395.00

Deluxe Online Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.50	0.90	4.00	0.30	5.70	1,697.50	297.81	7.10	2,059.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.10	0.00	0.30	0.00	0.40	148.00	370.00	0.40	148.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.10	34.50
Shareholders	0.00	0.00	0.10	0.00	0.10	30.00	300.00	0.10	30.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.60	1.00	4.40	0.30	6.30	1,910.00	303.17	7.70	2,271.50

Evenmedia Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.50	0.90	4.40	0.30	6.10	1,809.50	296.64	7.50	2,163.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.10	0.00	0.30	0.00	0.40	148.00	370.00	0.40	148.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.10	34.50
Shareholders	0.00	0.00	0.20	0.00	0.20	60.00	300.00	0.20	60.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.60	1.00	4.90	0.30	6.80	2,052.00	301.76	8.20	2,405.50

Goodfigure Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.50	0.90	4.30	0.30	6.00	1,783.50	297.25	7.50	2,161.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.10	0.00	0.30	0.00	0.40	148.00	370.00	0.40	148.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.10	34.50
Shareholders	0.00	0.00	0.20	0.00	0.20	60.00	300.00	0.20	60.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.60	1.00	4.80	0.30	6.70	2,026.00	302.39	8.20	2,404.00

Vickers Bookmakers Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.50	0.90	4.50	0.50	6.40	1,882.50	294.14	7.70	2,219.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.50	0.00	0.30	0.00	0.80	396.00	495.00	0.80	396.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.10	34.50
Shareholders	0.00	0.00	0.10	0.00	0.10	30.00	300.00	0.10	30.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	1.00	1.00	4.90	0.50	7.40	2,343.00	316.62	8.70	2,680.00

Vynplex Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.50	0.90	4.20	0.50	6.10	1,792.50	293.85	7.60	2,170.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.10	0.00	0.30	0.00	0.40	148.00	370.00	0.40	148.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.10	34.50
Shareholders	0.00	0.00	0.20	0.00	0.20	60.00	300.00	0.20	60.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.60	1.00	4.70	0.50	6.80	2,035.00	299.26	8.30	2,413.00

William Hill (course) Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.50	0.90	4.10	0.20	5.70	1,719.00	301.58	7.00	2,064.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	96.00
Creditors	0.10	0.00	0.40	0.00	0.50	178.00	356.00	0.50	178.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.10	34.50
Shareholders	0.00	0.00	0.20	0.00	0.20	60.00	300.00	0.20	60.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.60	1.00	4.70	0.20	6.50	1,991.50	306.38	8.00	2,432.50

William Hill (supplies) Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.50	0.90	4.40	0.30	6.10	1,829.50	299.92	7.30	2,150.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.10	0.00	0.30	0.00	0.40	148.00	370.00	0.40	148.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.10	34.50
Shareholders	0.00	0.00	0.20	0.00	0.20	60.00	300.00	0.20	60.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.60	1.00	4.90	0.30	6.80	2,072.00	304.71	8.00	2,392.50

William Hill (products) Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.50	0.80	4.20	0.30	5.80	1,721.50	296.81	6.80	2,001.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.10	0.00	0.30	0.00	0.40	148.00	370.00	0.40	148.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.10	34.50
Shareholders	0.00	0.00	0.20	0.00	0.20	60.00	300.00	0.20	60.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.60	0.90	4.70	0.30	6.50	1,964.00	302.15	7.50	2,243.50

William Hill (northern) Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.20	0.50	3.90	0.30	4.90	1,296.50	264.59	5.90	1,576.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.20	0.00	0.70	0.00	0.90	322.00	357.78	0.90	322.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.10	34.50
Shareholders	0.00	0.00	0.10	0.00	0.10	30.00	300.00	0.10	30.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.40	0.60	4.70	0.30	6.00	1,683.00	280.50	7.00	1,962.50

William Hill (strathclyde) Limited

Classification of Work Function	Partner	Manager	Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum	Total Time Costs Cum (£)
Administration & Planning	0.20	0.50	3.80	0.30	4.80	1,276.50	265.94	6.40	1,711.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.00	0.30	0.00	0.30	86.00	286.67	0.30	86.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.10	0.00	0.00	0.10	34.50	345.00	0.10	34.50
Shareholders	0.00	0.00	0.10	0.00	0.10	30.00	300.00	0.10	30.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.20	0.60	4.20	0.30	5.30	1,427.00	269.25	6.90	1,861.50

Appendix B

Additional Information in Relation to Joint Liquidators' Fees, Expenses & the use of Subcontractors

Staff Allocation and the use of Subcontractors

The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.

The constitution of the case team will usually consist of a Partner, a Manager, and an Administrator or Assistant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment.

We have not used the services of any subcontractors.

Professional Advisors

We have not used the services of any professional advisors.

Joint Liquidators' Expenses

The estimate of expenses which were anticipated at the outset of the liquidations was provided to members when the basis of our fees was approved. The table below compares the anticipated costs against those incurred to date.

Category 1 expenses

These expenses do not require prior approval by members. The type of expenses that may be charged to a case as a Category 1 expense generally comprise of external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, external room hire and external storage costs. Also chargeable, will be any properly reimbursed expenses incurred by personnel in connection with the case. These expenses may include disbursements which are payments first met by an office holder and then reimbursed from the estate.

As noted at section 5.7, a contractual arrangement exists with a connected company in respect of the Liquidators' remuneration and as such the payment of such costs may not be made from the assets of the liquidation estate. Details of amounts paid, the name of the payor and the relationship between the payor and the Company are available to stakeholders upon request to the Liquidators.

Expense	Estimated overall cost £	Paid in the prior Period £	Paid in the Period £	Incurred but not paid to date £
Statutory advertising	696.15	0.00	696.15	0.00
Specific Penalty Bond	300.00	0.00	300.00	0.00
AML Company searches (per company)	319.40	0.00	319.40	0.00
Phone charges	1.00	0.00	1.00	0.00

Category 2 expenses

These expenses do require approval from members. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may therefore include payments to associates of the office holder or shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis. Details of Category 2 disbursements charged by this firm (where appropriate) were provided at the time the Liquidators' fees were approved by members.

No category 2 expenses have been incurred to date.

Charge-Out Rates

Rollings Butt LLP's current charge-out rates are detailed below:

Grade	Rate (£per hour) From 1 April 2020 to 31 March 2021	Rate (£per hour) From 1 April 2021 to 31 March 2022	Rate (£per hour) From 1 April 2022 to 31 March 2023	Rate (£per hour) From 1 April 2023
Partners	575	595	620	675
Director	460	480	495	535
Principal Manager	N/A	N/A	475	N/A
Senior Manager	400	425	450	485
Manager	295-355	320-375	345-395	415
Assistant Manager	N/A	N/A	N/A	365
Senior Associate	N/A	N/A	N/A	280-320
Cashier	N/A	205-280	200-300	280-320
Associate	175-260	205-280	200-300	215-235
Business Trainees	135-165	145-180	130-1965	160-205

Please note that the analysis of time in the attached appendix includes the value of time incurred by staff graded as Director, Principal Manager and Senior Manager in the "Manager" column. This firm records its time in minimum units of 6 minutes.

Disbursement	Cost
Printing	15 pence per sheet
Photocopying	15 pence per sheet
Travel (car)	45 pence per mile